# CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 31, July 1983 through December 1983.


### Accounting

Accounting and legal fees can be structured to increase portion that is deductible, *by Thompson H. Gooding, Jr.*, 31TA294, Nov83.
Buyer in sale-leaseback denied ACRS deductions, 31TA95, Aug83.
Commission deductibility, 31TA68, Aug 83.
Completed contract method, 31TA68, Aug83.
Damage from faulty construction may be casualty, 31TA365, Dec83.
Damages paid for violation of state law held deductible, 31TA234, Oct83.
Implications of Supreme Court's holding that nonrecourse note gain not limited by FMV, *by Daniel Bane*, 31 TA70, Aug83.
Installment sales, 31TA283, Nov83.
Interest deductions, 31TA4, Jul83.
Investment credit, 31TA212, Oct83.
IRS restricts Rule of 78's interest deductions, 31TA88, Aug83.
Many realty improvements are eligible for investment credit and faster depreciation, *by Alvin S. Wolpoff and Gerald E. Chalmers*, 31TA214, Oct83.
Method change v. error correction, 31 TA4, Jul83.
Recapture, 31TA132, Sep83.
Research and development expenses, 31 TA283, Nov83.
Safe harbor leases may now provide less tax benefits than traditional arrangements, *by Harry T. Cendrowski and John P. Selecky*, 31TA76, Aug83.

### Business Expenses

Business expenses, 31TA212, Oct83.
Business meals, 31TA3, Jul83.
Home burglar alarm, 31TA82, Nov83.
Job insurance, 31TA3, Jul83.
Legal education, 31TA282, Nov83.
Meal substantiation, 31TA282, Nov83.
Mileage rate, 31TA282, Nov83, 31TA 346, Dec83.
Office-at-home, 31TA68, Aug83.
Pension liability of predecessor, 31TA 66, Aug83.
Self-employed travel expenses, 31TA68, Aug83.
Strict line on deductions for entertainment facility, 31TA166, Sep83.
Travel expense, 31TA2, Jul83.

### Compensation (See also Qualified Plans)

Educational benefit plans, 31TA347, Dec 83.
Employee discounts taxable as wages, 31TA357, Dec83.
Group-term life insurance, 31TA66, Aug 83, 31 TA 347, Dec83.
Is automatic dividend rule still being used by IRS?, 31TA394, Dec83.
Meals and lodgings can be furnished tax-free even if some employees are also shareholders, *by Robert B. Curran*, 31TA302, Nov83.
Non-qualified deferred compensation plans can reward key employees while postponing taxes, *by Gerhardt Morrison and Richard R. Hack*, 31TA38, Jul83.
Pension withholding rules amplified, 31 TA240, Oct83.
Reasonable compensation, 31TA67, Aug 83.
Salary that exceeds corporation's net income still held to be reasonable compensation, 31TA182, Sep83.
Supper money not taxed even if work is required, 31TA333, Nov83.

### Corporations

Self-insurance funds bar accumulated earnings tax, 31TA53, Jul83.
Subsidiary's debt, 31TA211, Oct83.
Three tests must be met before an acquired corporation's NOL can be deducted, *by E. C. Brown, R. K. Berkowitz, and J. M. Lynch*, 31TA286, Nov 83.

### Corporations-Shareholders

Advances to corp. owned by relatives not dividend, 31TA190, Sep83.
Capital gains on liquidation may be lost if shareholders resume business operations, *by Harvey L. Frutkin and Stephen E. Pigott*, 31TA366, Dec83.
Constructive dividend, 31TA211, Oct83.
Controlled group status created by double attribution, 31TA75, Aug83.
Corporate ownership offers tax shelter benefits for investments, particularly in real estate, *by Egon Fromm*, 31TA 408, Nov83.
Debt-equity rules, 31TA67, Aug83.
ESOP or stock bonus plan can provide tax benefits on sale of closely-held business, *by Peter Spero*, 31TA388, Dec83.
Guarantor's fee paid to shareholder is deductible, 31TA226, Oct83.
Handling the control problems when close corporation stock is transferred in divorce, *by Stephen A. Landsman*, 31TA26, Jul83.
Interest-free loan does not yield taxable income, 31TA43, Jul83.
Lease to controlled corp. can still qualify for ITC, 31TA74, Aug83.
Lessor's rental income escapes "passive" label, 31TA242, Oct83.
One-month liquidation can save taxes when corporation has little or no E&P, *by Peter Look*, 31TA20, Jul83.
Planning at incorporation to maximize tax benefits to corporations and its owners, *by Harold E. Abrams and Rosalyn M. Kohen*, 31TA228, Oct83.
Shareholders may deduct corporate-related expenses, 31TA300, Nov83.
When will a redemption be part of a series?, 31TA31, Jul83.

### CPA Tax Questions

Above-the-line deductions, 31TA271, Oct83.
Alimony payments, 31TA270, Oct83.
Cash basis taxpayers, 31TA194, Sep83.
Charitable contributions, 31TA396, Dec 83.
Death of a partner, 31TA194, Sep83.
Dependent care credit, 31TA55, Jul83.
Disallowed losses, 31TA335, Nov83.
Earned income credit, 31TA118, Aug83.
Filing status, 31TO54, Jul83.
Gross income omissions, 31TA119, Aug 83.
Gross income, 31TA270, Oct83.
Interest deductions, 31TA397, Dec83.
Partnership distribution, 31TA195, Sep 83.
Rental income, 31TA54, Jul83.
Retired partner payments, 31TA195, Sep 83.
Section 1231 assets, 31TA270, Oct83.
State income taxes, 31TA334, Nov83.
Tax-free incorporations, 31TA396, Dec 83.
Taxable income, 31TA118, Aug83.
Underpayment penalty, 31TA334, Nov 83.

### Estate Planning (See also Estate Taxes, Trusts)

Basis for trust's property, 31TA283, Nov 83.
Closely-held stocks, 31TA283, Nov83.
Dower interest, 31TA211, Oct83.
Increased gain on estate planning recaps likely due to new Rulings, 31TA266, Oct83.
Interest paid by beneficiary, 31TA211, Oct83.
Marital deduction, 31TA132, Sep83.
Role of powers of appointment in helping clients achieve their estate planning aims, *by John C. Harrington*, 31 TA372, Dec83.
Valuation taxes, 31TA347, Dec83.
Voting rights for estate tax purposes defined, 31TA268, Oct83.

### Estate Taxes (See also Estate Planning)

Alternate value affects contingent fee inclusion, 31TA285, Nov83.
Installment payment of estate tax, 31TA 211, Oct83, 31TA283, Nov83.
No advance deductions for estate tax interest, 31TA311, Nov83.

### Estimated Tax

Estimated tax, 31TA132, Sep83, 31TA 212, Oct83, 31TA346, Dec83.

### Exempt

Private schools, 31TA4, Jul83.
Veterans' organizations, 31TA4, Jul83.

### How Would You Rule?

Are lump sum medical expenses deductible?, 31TA265, Oct83.
Can liquidation distribution be exchanged tax-free, 31TA387, Dec83.
Is a returned check income? 31TA117, Aug83.
Is right to a specified amount a gift of present interest?, 31TA45, Jul83.
When are misappropriated funds a theft?, 31TA167, Sep83.
When are points deductible?, 31TA329, Nov83.

### Investments (See also Tax Shelters)

How to structure commodity futures options to maximize long-term capital gain possibilities, *by Rolf Auster*, 31 TA330, Nov83.
Investment expenses, 31TA346, Dec83.

### Partnerships

Increased estate tax danger for partnership policies, 31TA371, Dec83.
Predecessor's payments, 31TA284, Nov 83.
Repayment by ex-partners is a capital loss, 51TA44, Jul83.
Retroactive partnership allocations, 31 TA348, Dec83.
Tax effects of partner's departure can be tailored to meet parties' needs, *by T. J. Morgan and T. M. Larason*, 31 TA220, Oct83.
Taxable years of partnerships, 31TA348, Dec83.
When will IRS allow delayed partnership basis election?, 31TA190, Sep83.

### Payroll

Employee status, 31TA3, Jul83.
Employment status, 31TA132, Sep83.
Regs. set stricter rules on withholding exemptions, 31TA285, Nov83.
Social Security taxes, 31TA348, Dec83.
Willful failure to pay payroll taxes means almost certain assessment of 100% penalty, *by Steven C. Thompson and Julie S. Gartner*, 31TA236, Oct83.
Withholding tax liability, 31TA212, Oct 83.

### Personal

Attack on divorce decrees by ex-spouses restricted, 31TA116, Aug83.
Back pay award, 31TA131, Sep83.
Credit cards, 31TA131, Sep83.
Factors that will establish that a taxpayer's activity constitutes a trade or business, *by Robert S. Freed*, 31TA90, Aug83.
Head-of-household, 31TA68, Aug83.
How to get more after-tax dollars to pay for college expenses or support dependent parents, *by Consuelo Lauda Kertz*, 31TA108, Aug83.
Installment payments of alimony run risk of being held nondeductible property settlements, *by Edward J. Schnee*, 31TA262, Oct83.
Informal family transfers held ineffective, 31TA89, Aug83.
Prop. Regs. clarify rules for dependent care credit, 31TA299, Nov83.
Self-employment income, 31TA67, Aug 83.
Sideline businesses, 31TA131, Sep83.
Some payments to school may be deductible, 31TA141, Sep83.
Restrictions eased on home office, rental deductions, 31TA188, Sep83.
Tax planning techniques particularly applicable to taxpayer nearing retirement, *by Mary Lockwood Martin and Robert Nagoda II*, 31TA32, Jul83.
Taxpayer's remarriage may have an impact on tax benefits otherwise available to both spouses, *by Philip R. Fink*, 31TA184, Sep83.
Two-income families offer extra opportunities to save taxes, shift income to children, *by Stephen P. Pastorkovich*, 31TA314, Nov83.
Use of gift-leaseback to shift income given substantial boost by new decision, 31TA5, Jul83.
Vacation homes, 31TA346, Dec83.

### Practicing Before the IRS

Acceptable reasons for late filing given by IRS, 31TA56, Jul83.
Advance payment needed for IRS copies, 31TA336, Nov83.
Agent's report may trigger future audits, 31TA121, Aug83.
Employer can file refund claims for employees, 31TA120, Aug83.
Filing relief for bankrupt corporations, 31TA120, Aug83.
Form 940 revised, 31TA337, Nov83.
Forms 1040, 1040A, and 1065 changed for 1983, 31TA273, Oct83.
Hard lines taken on incomplete ruling request, 31TA336, Nov83.
How to avoid inquiries concerning 1099 amounts, 31TA57, Jul83.
How to avoid IRS notices concerning Form 941, 31TA120, Aug83.
How to report restricted stock dividends, 31TA337, Nov83.
Income tax refund not offset by estate tax claim, 31TA398, Dec83.
IRA or HR 10 miscoding not math errors, 31TA399, Dec83.
IRS must replace check with unauthorized endorsement, 31TA198, Sep83.
IRS states new position on the running of interest, 31TA272, Oct83.
Loss of documents not reason for dismissal, 31TA398, Dec83.
Most common problems on employee plan returns, 31TA57, Jul83.
New form for sick pay from third parties, 21TA121, Aug83.
New forms for broker and barter dealings, 31TA198, Sep83.
New IRA and SEP Form requires less information, 21TA121, Aug83.
No part of multi-year extension can be changed, 31TA56, Jul83.
No relief when misaddressed notice is received, 31TA198, Sep83.
One number to be used for all powers of attorney, 31TA56, Jul83.
Penalties more likely to be assessed by IRS, 31TA399, Dec83.
Procedure for penalty refunds outlined, 31TA398, Dec83.
Restricted consents limited in application, 31TA399, Dec83.
Service curbs overenthusiastic agent, 31 TA273, Oct83.
Service updates its examination procedures, 31TA198, Sep83.
Special enrollment exam to be given, 31 TA120, Aug83.
Summons may be issued in TCMP audit, 21TA121, Aug83.
Taxpayer's rep can be bypassed by IRS, 31TA337, Nov73.
Updated rules for successor employer's W-2s, W-3s, 941s, 31TA336, Nov83.
When filing extension may be invalidated, 31TA337, Nov83.
"Wrong" 501 blocks credit for tax payment, 31TA56, Jul83.

### Procedures

Changes in IRS forms and procedures, 31TA212, Oct83.
Fewer 1982 returns filed; net business income down in 1981, 31TA300, Nov 83.
Interest rate, 31TA348, Dec83.
IRS insurance, 31TA3, Jul83.
New tip reporting rules somewhat eased by IRS in its final Regulations, 31TA 213, Oct83.

# CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 31, July 1983 through December 1983.


### Accounting

Accounting and legal fees can be structured to increase portion that is deductible, *by Thompson H. Gooding, Jr.*, 31TA294, Nov83.
Buyer in sale-leaseback denied ACRS deductions, 31TA95, Aug83.
Commission deductibility, 31TA68, Aug 83.
Completed contract method, 31TA68, Aug83.
Damage from faulty construction may be casualty, 31TA365, Dec83.
Damages paid for violation of state law held deductible, 31TA234, Oct83.
Implications of Supreme Court's holding that nonrecourse note gain not limited by FMV, *by Daniel Bane*, 31 TA70, Aug83.
Installment sales, 31TA283, Nov83.
Interest deductions, 31TA4, Jul83.
Investment credit, 31TA212, Oct83.
IRS restricts Rule of 78's interest deductions, 31TA88, Aug83.
Many realty improvements are eligible for investment credit and faster depreciation, *by Alvin S. Wolpoff and Gerald E. Chalmers*, 31TA214, Oct83.
Method change v. error correction, 31 TA4, Jul83.
Recapture, 31TA132, Sep83.
Research and development expenses, 31 TA283, Nov83.
Safe harbor leases may now provide less tax benefits than traditional arrangements, *by Harry T. Cendrowski and John P. Selecky*, 31TA76, Aug83.

### Business Expenses

Business expenses, 31TA212, Oct83.
Business meals, 31TA3, Jul83.
Home burglar alarm, 31TA82, Nov83.
Job insurance, 31TA3, Jul83.
Legal education, 31TA282, Nov83.
Meal substantiation, 31TA282, Nov83.
Mileage rate, 31TA282, Nov83, 31TA 346, Dec83.
Office-at-home, 31TA68, Aug83.
Pension liability of predecessor, 31TA 66, Aug83.
Self-employed travel expenses, 31TA68, Aug83.
Strict line on deductions for entertainment facility, 31TA166, Sep83.
Travel expense, 31TA2, Jul83.

### Compensation (See also Qualified Plans)

Educational benefit plans, 31TA347, Dec 83.
Employee discounts taxable as wages, 31TA357, Dec83.
Group-term life insurance, 31TA66, Aug 83, 31 TA 347, Dec83.
Is automatic dividend rule still being used by IRS?, 31TA394, Dec83.
Meals and lodgings can be furnished tax-free even if some employees are also shareholders, *by Robert B. Curran*, 31TA302, Nov83.
Non-qualified deferred compensation plans can reward key employees while postponing taxes, *by Gerhardt Morrison and Richard R. Hack*, 31TA38, Jul83.
Pension withholding rules amplified, 31 TA240, Oct83.
Reasonable compensation, 31TA67, Aug 83.
Salary that exceeds corporation's net income still held to be reasonable compensation, 31TA182, Sep83.
Supper money not taxed even if work is required, 31TA333, Nov83.

### Corporations

Self-insurance funds bar accumulated earnings tax, 31TA53, Jul83.
Subsidiary's debt, 31TA211, Oct83.
Three tests must be met before an acquired corporation's NOL can be deducted, *by E. C. Brown, R. K. Berkowitz, and J. M. Lynch*, 31TA286, Nov 83.

### Corporations-Shareholders

Advances to corp. owned by relatives not dividend, 31TA190, Sep83.
Capital gains on liquidation may be lost if shareholders resume business operations, *by Harvey L. Frutkin and Stephen E. Pigott*, 31TA366, Dec83.
Constructive dividend, 31TA211, Oct83.
Controlled group status created by double attribution, 31TA75, Aug83.
Corporate ownership offers tax shelter benefits for investments, particularly in real estate, *by Egon Fromm*, 31TA 408, Nov83.
Debt-equity rules, 31TA67, Aug83.
ESOP or stock bonus plan can provide tax benefits on sale of closely-held business, *by Peter Spero*, 31TA388, Dec83.
Guarantor's fee paid to shareholder is deductible, 31TA226, Oct83.
Handling the control problems when close corporation stock is transferred in divorce, *by Stephen A. Landsman*, 31TA26, Jul83.
Interest-free loan does not yield taxable income, 31TA43, Jul83.
Lease to controlled corp. can still qualify for ITC, 31TA74, Aug83.
Lessor's rental income escapes "passive" label, 31TA242, Oct83.
One-month liquidation can save taxes when corporation has little or no E&P, *by Peter Look*, 31TA20, Jul83.
Planning at incorporation to maximize tax benefits to corporations and its owners, *by Harold E. Abrams and Rosalyn M. Kohen*, 31TA228, Oct83.
Shareholders may deduct corporate-related expenses, 31TA300, Nov83.
When will a redemption be part of a series?, 31TA31, Jul83.

### CPA Tax Questions

Above-the-line deductions, 31TA271, Oct83.
Alimony payments, 31TA270, Oct83.
Cash basis taxpayers, 31TA194, Sep83.
Charitable contributions, 31TA396, Dec 83.
Death of a partner, 31TA194, Sep83.
Dependent care credit, 31TA55, Jul83.
Disallowed losses, 31TA335, Nov83.
Earned income credit, 31TA118, Aug83.
Filing status, 31TO54, Jul83.
Gross income omissions, 31TA119, Aug 83.
Gross income, 31TA270, Oct83.
Interest deductions, 31TA397, Dec83.
Partnership distribution, 31TA195, Sep 83.
Rental income, 31TA54, Jul83.
Retired partner payments, 31TA195, Sep 83.
Section 1231 assets, 31TA270, Oct83.
State income taxes, 31TA334, Nov83.
Tax-free incorporations, 31TA396, Dec 83.
Taxable income, 31TA118, Aug83.
Underpayment penalty, 31TA334, Nov 83.

### Estate Planning (See also Estate Taxes, Trusts)

Basis for trust's property, 31TA283, Nov 83.
Closely-held stocks, 31TA283, Nov83.
Dower interest, 31TA211, Oct83.
Increased gain on estate planning recaps likely due to new Rulings, 31TA266, Oct83.
Interest paid by beneficiary, 31TA211, Oct83.
Marital deduction, 31TA132, Sep83.
Role of powers of appointment in helping clients achieve their estate planning aims, *by John C. Harrington*, 31 TA372, Dec83.
Valuation taxes, 31TA347, Dec83.
Voting rights for estate tax purposes defined, 31TA268, Oct83.

### Estate Taxes (See also Estate Planning)

Alternate value affects contingent fee inclusion, 31TA285, Nov83.
Installment payment of estate tax, 31TA 211, Oct83, 31TA283, Nov83.
No advance deductions for estate tax interest, 31TA311, Nov83.

### Estimated Tax

Estimated tax, 31TA132, Sep83, 31TA 212, Oct83, 31TA346, Dec83.

### Exempt

Private schools, 31TA4, Jul83.
Veterans' organizations, 31TA4, Jul83.

### How Would You Rule?

Are lump sum medical expenses deductible?, 31TA265, Oct83.
Can liquidation distribution be exchanged tax-free, 31TA387, Dec83.
Is a returned check income? 31TA117, Aug83.
Is right to a specified amount a gift of present interest?, 31TA45, Jul83.
When are misappropriated funds a theft?, 31TA167, Sep83.
When are points deductible?, 31TA329, Nov83.

### Investments (See also Tax Shelters)

How to structure commodity futures options to maximize long-term capital gain possibilities, *by Rolf Auster*, 31 TA330, Nov83.
Investment expenses, 31TA346, Dec83.

### Partnerships

Increased estate tax danger for partnership policies, 31TA371, Dec83.
Predecessor's payments, 31TA284, Nov 83.
Repayment by ex-partners is a capital loss, 51TA44, Jul83.
Retroactive partnership allocations, 31 TA348, Dec83.
Tax effects of partner's departure can be tailored to meet parties' needs, *by T. J. Morgan and T. M. Larason*, 31 TA220, Oct83.
Taxable years of partnerships, 31TA348, Dec83.
When will IRS allow delayed partnership basis election?, 31TA190, Sep83.

### Payroll

Employee status, 31TA3, Jul83.
Employment status, 31TA132, Sep83.
Regs. set stricter rules on withholding exemptions, 31TA285, Nov83.
Social Security taxes, 31TA348, Dec83.
Willful failure to pay payroll taxes means almost certain assessment of 100% penalty, *by Steven C. Thompson and Julie S. Gartner*, 31TA236, Oct83.
Withholding tax liability, 31TA212, Oct 83.

### Personal

Attack on divorce decrees by ex-spouses restricted, 31TA116, Aug83.
Back pay award, 31TA131, Sep83.
Credit cards, 31TA131, Sep83.
Factors that will establish that a taxpayer's activity constitutes a trade or business, *by Robert S. Freed*, 31TA90, Aug83.
Head-of-household, 31TA68, Aug83.
How to get more after-tax dollars to pay for college expenses or support dependent parents, *by Consuelo Lauda Kertz*, 31TA108, Aug83.
Installment payments of alimony run risk of being held nondeductible property settlements, *by Edward J. Schnee*, 31TA262, Oct83.
Informal family transfers held ineffective, 31TA89, Aug83.
Prop. Regs. clarify rules for dependent care credit, 31TA299, Nov83.
Self-employment income, 31TA67, Aug 83.
Sideline businesses, 31TA131, Sep83.
Some payments to school may be deductible, 31TA141, Sep83.
Restrictions eased on home office, rental deductions, 31TA188, Sep83.
Tax planning techniques particularly applicable to taxpayer nearing retirement, *by Mary Lockwood Martin and Robert Nagoda II*, 31TA32, Jul83.
Taxpayer's remarriage may have an impact on tax benefits otherwise available to both spouses, *by Philip R. Fink*, 31TA184, Sep83.
Two-income families offer extra opportunities to save taxes, shift income to children, *by Stephen P. Pastorkovich*, 31TA314, Nov83.
Use of gift-leaseback to shift income given substantial boost by new decision, 31TA5, Jul83.
Vacation homes, 31TA346, Dec83.

### Practicing Before the IRS

Acceptable reasons for late filing given by IRS, 31TA56, Jul83.
Advance payment needed for IRS copies, 31TA336, Nov83.
Agent's report may trigger future audits, 31TA121, Aug83.
Employer can file refund claims for employees, 31TA120, Aug83.
Filing relief for bankrupt corporations, 31TA120, Aug83.
Form 940 revised, 31TA337, Nov83.
Forms 1040, 1040A, and 1065 changed for 1983, 31TA273, Oct83.
Hard lines taken on incomplete ruling request, 31TA336, Nov83.
How to avoid inquiries concerning 1099 amounts, 31TA57, Jul83.
How to avoid IRS notices concerning Form 941, 31TA120, Aug83.
How to report restricted stock dividends, 31TA337, Nov83.
Income tax refund not offset by estate tax claim, 31TA398, Dec83.
IRA or HR 10 miscoding not math errors, 31TA399, Dec83.
IRS must replace check with unauthorized endorsement, 31TA198, Sep83.
IRS states new position on the running of interest, 31TA272, Oct83.
Loss of documents not reason for dismissal, 31TA398, Dec83.
Most common problems on employee plan returns, 31TA57, Jul83.
New form for sick pay from third parties, 21TA121, Aug83.
New forms for broker and barter dealings, 31TA198, Sep83.
New IRA and SEP Form requires less information, 21TA121, Aug83.
No part of multi-year extension can be changed, 31TA56, Jul83.
No relief when misaddressed notice is received, 31TA198, Sep83.
One number to be used for all powers of attorney, 31TA56, Jul83.
Penalties more likely to be assessed by IRS, 31TA399, Dec83.
Procedure for penalty refunds outlined, 31TA398, Dec83.
Restricted consents limited in application, 31TA399, Dec83.
Service curbs overenthusiastic agent, 31 TA273, Oct83.
Service updates its examination procedures, 31TA198, Sep83.
Special enrollment exam to be given, 31 TA120, Aug83.
Summons may be issued in TCMP audit, 21TA121, Aug83.
Taxpayer's rep can be bypassed by IRS, 31TA337, Nov73.
Updated rules for successor employer's W-2s, W-3s, 941s, 31TA336, Nov83.
When filing extension may be invalidated, 31TA337, Nov83.
"Wrong" 501 blocks credit for tax payment, 31TA56, Jul83.

### Procedures

Changes in IRS forms and procedures, 31TA212, Oct83.
Fewer 1982 returns filed; net business income down in 1981, 31TA300, Nov 83.
Interest rate, 31TA348, Dec83.
IRS insurance, 31TA3, Jul83.
New tip reporting rules somewhat eased by IRS in its final Regulations, 31TA 213, Oct83.

Production of records, 31TA348, Dec83.
Regulations, 31TA4, Jul83.
Tax Court, IRS still split on weekend/holiday rules, 31TA241, Oct83.
Types of information returns increase as the Service attempts to improve compliance, *by Samuel P. Starr and Lisa A. Winton*, 31TA382, Dec83.

**Qualified Plans**

Contributions to plan, 31TA284, Nov83.
Choosing the best form of life insurance to use in funding employee benefit plan, *by Dennis J. Pappas and Joseph S. Saslaw*, 31TA6, Jul83.
Defined benefit can be based on elective plan contributions, 31TA102, Aug83.
Distribution to rehired employee ruled lump sum, 31TA319, Nov83.
Keogh plan transfers, 31TA3, Jul83.
How to avoid excise tax on excess IRA contribution, 31TA380, Dec83.
IRA trustees fees, 31TA67, Aug83.
Last chance to avoid distribution restrictions, 31TA381, Dec83.
Minimum contributions and benefits in top-heavy plans clarified by new Proposed Regulations, *by Peter L. Knox*, 31TA134, Sep83.
Period to amend plans to conform with TEFRA extended, 31TA225, Oct83.
Restriction of estate tax exclusion requires revision of strategies for plan distributions, *by Kenneth J. Levin*, 31TA82, Aug83.
Separation from service, 31TA132, Sep 83.
Terminated plan, 31TA3, Jul83.
VEBAs, 31TA284, Nov83.
Voluntary employee contributions to qualified plans can take one of several different forms, *by Richard M. Harter*, 31TA360, Dec83.

**Real Estate**

Abandonment, 31TA210, Oct83.
Contingent liability, 31TA210, Oct83.
Cooperative status, 31TA131, Sep83.
Cooperative status is not lost because some of the units are sold as professional offices, 31TA69, Aug83.
Corporation as partnership's agent, 31TA284, Nov83.
Corporation was not agent of real estate partnership, 31TA140, Sep83.
Exchanges, 31TA130, Sep83.
Interest deduction allowed, despite lack of legal title, 31TA291, Nov83.
Interest, 31TA130, Sep83.
Land held for investment despite 22 sales in three years, 31TA103, Aug83.
Security deposit, 31TA210, Oct83.
Steps to protect deductions when newly acquired property may be demolished, *by David R. Ward*, 31TA170, Sep83.
When capital gains can be obtained upon the sale of subdivided real estate, *by Tonya Flesher and William Wallace*, 31TA98, Aug83.
Wrap-around mortgage not a payment in year of sale, 31TA166, Sep83.

**Return Preparation**

Small companies fill specialized needs as larger ones dominate computer processing, *Editorial Staff, Taxation for Accountants*, 31TA144, Sep83.
Software is key to in-house computer return preparation as number of companies increases, *by Robert E. Nelson and Joseph W. Langer*, 31TA246, Oct 83.

**Tax Shelters**

How to evaluate a tax shelter to increase the potential benefits and decrease the risks, *by Robert K. Neilson*, 31TA350, Dec83.
Tax shelter expenses, 31TA284, Nov83.
TEFRA provisions increase both the risks and costs of tax shelter investments, *by H. Allan Shore and Richard N. Bernstein*, 31TA14, Jul83.
Use of pre-filing tax shelter notices expanded by IRS in its stepped-up attack on tax shelters, 31TA364, Dec83.

**Trusts**

Careful preparation of fiduciary income tax return aids entity and its beneficiaries, *by Richard L. Jungck*, 31TA 322, Nov83.
Crummey trusts, 31TA131, Sep83.
How to compute an estate's or trust's taxable and distributable net income for beneficiaries, *by William A. Raabe*, 31 TA46, Jul83.
Installment notes can fund Clifford trust, 31TA102, Aug83.
Leaving income in trust can reduce estate, 31TA19, Jul83.
Multiple trust consolidation Regulation held invalid, 31TA307, Nov83.
Techniques for obtaining the tax benefits of more than one trust for the same beneficiary, *by Michael W. Stukenberg and Douglas L. Giblin*, 31 TA104, Aug83.
Trust includability, 31TA347, Dec83.
Trust rules can't avoid tax on decedent's future loans, 31TA96, Aug83.
Understanding the grantor trust rules ensures that a shift in income will be given effect, *by Georgia M. Urbano*, 31TA176, Sep83.

---

## AUTHORS' INDEX

228 Harold E. Abrams
330 Rolf Auster
70 Daniel Bane
286 Richard K. Berkowitz
14 Richard N. Bernstein
286 Earl C. Brown
76 Harry T. Cendrowski
214 Gerald E. Chalmers
302 Robert B. Curran
184 Philip R. Fink
98 Tonya Flesher
90 Robert S. Freed
308 Egon Fromm
366 Harvey L. Frutkin
236 Julie S. Gartner
294 Thompson H. Gooding, Jr.
38 Richard R. Hack
372 John C. Harrington
360 Richard M. Harter
322 Richard L. Jungck
108 Consuelo Lauda Kertz
134 Peter L. Knox
228 Rosalyn M. Kohen
26 Steven A. Landsman
220 Timothy M. Larason
246 Joseph W. Langer
82 Kenneth J. Levin
20 Peter Look
286 James M. Lynch
32 Mary Jill Lockwood Martin
220 Thomas J. Morgan
38 Gerhardt Morrison
32 Robert John Nagoda II
350 Robert K. Neilson
246 Robert E. Nelson
6 Dennis J. Pappas
314 Steven J. Pastorkovich
366 Stephen E. Pigott
46 William A. Raabe
6 Joseph S. Saslaw
262 Edward J. Schnee
76 John R. Selecky
14 H. Allan Shore
382 Samuel P. Starr
236 Steven C. Thompson
176 Georgia M. Urbano
98 William Wallace
170 David R. Ward
382 Lisa A. Winton
214 Alvin S. Wolpoff

**STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION** *(Required by 39 U.S.C. 3685)*. Title of Publication: Taxation for Accountants; A. Publication No. 00400165; 2. Date of filing: Oct. 1, 1983; 3. Frequency of issue: Monthly; A. No. of issues published annually: 12; B. Annual subscription price: $48.00; 4. Complete mailing address of known office of publication: 210 South St., Boston, Suffolk County, MA 02111; 5. Complete mailing address of the headquarters or general business offices of the publishers: 210 South St., Boston, MA 02111; 6. Full names and complete mailing address of publisher, editor, and managing editor: Publisher, Warren, Gorham & Lamont, Inc., 210 South St., Boston, MA 02111; Editor, Norman A. Kanter, 1633 Broadway, 23rd flr., New York, NY 10019; Managing editor, None; 7. Owners: W. S. Papworth, P.O. Box 158, Titusville, FL 32780; C. P. Coursen, P.O. Box 158, Titusville, FL 32780; A. M. DeSamarjay, P.O. Box 158, Titusville, FL 32780; 8. Known bondholders, mortgagees, and other security holders owning or holding 1 percent or more of total amount of bonds, mortgages or other securities: None.

10. Extent and nature of circulation:

| | Average no. copies each issue during preceding 12 months | Actual no. copies of single issue published nearest to filing date |
|---|---|---|
| A. Total No. Copies *(Net Press Run)* | 20,915 | 22,000 |
| B. Paid circulation | | |
| 1. Sales through dealers and carriers, street vendors and counter sales | none | none |
| 2. Mail subscription | 18,520 | 18,988 |
| C. Total paid circulation *(Sum of 10B1 and 10B2)* | 18,520 | 18,988 |
| D. Free distribution by mail, carrier or other means: samples, complimentary, and other free copies | 193 | 190 |
| E. Total distribution *(Sum of C and D)* | 18,713 | 19,178 |
| F. Copies not distributed | | |
| 1. Office use, left over, unaccounted spoiled after printing | 2,202 | 2,822 |
| 2. Return from news agents | none | none |
| G. Total *(Sum of E, F1 and 2—should equal net press run shown in A)* | 20,915 | 22,000 |

11. I certify that the statements made by me above are correct and complete.

*(signed)* John P. Ashe, Opr. Mgr.